

**CitizenAudit.org**

Form **990-T**Department of the Treasury  
Internal Revenue Service**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No 1545-0687

**2015**

For calendar year 2015 or other tax year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_, 20\_\_\_\_.

► Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).

► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Check box if address changed	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions )	<b>D</b> Employer identification number (Employees' trust, see instructions)
<b>B</b> Exempt under section		Brigham Young University - Hawaii	990083825
<input checked="" type="checkbox"/> 501(c)(3)		Number, street, and room or suite no. If a P.O. box, see instructions	<b>E</b> Unrelated business activity codes (See instructions)
<input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		BYUH Box #1955, 55-220 Kulanui Street	722320 323100
		City or town, state or province, country, and ZIP or foreign postal code	
		Laie, HI 96762	
<b>C</b> Book value of all assets at end of year	<b>F</b> Group exemption number (See instructions.) ►		
403,676,000	<b>G</b> Check organization type ► <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Describe the organization's primary unrelated business activity. ► **Catering, Print Services, Copy Center****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ► ☒ Yes ☐ No  
If "Yes," enter the name and identifying number of the parent corporation. ► **Church of Jesus Christ of Latter Day Saints 32-7300405****J** The books are in care of ► Telephone number ►

<b>Part I Unrelated Trade or Business Income</b>		<b>(A) Income</b>		<b>(B) Expenses</b>		<b>(C) Net</b>	
<b>1a</b> Gross receipts or sales	459,027 00	<b>1c</b>	459,027 00				
<b>b</b> Less returns and allowances		<b>2</b>	203,453 00				
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>3</b>	255,574 00			255,574	00
<b>3</b> Gross profit. Subtract line 2 from line 1c . . .		<b>4a</b>					
<b>4a</b> Capital gain net income (attach Schedule D)		<b>4b</b>					
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4c</b>					
<b>c</b> Capital loss deduction for trusts		<b>5</b>					
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)		<b>6</b>					
<b>6</b> Rent income (Schedule C)		<b>7</b>					
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>8</b>					
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		<b>9</b>					
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>10</b>					
<b>10</b> Exploited exempt activity income (Schedule I)		<b>11</b>					
<b>11</b> Advertising income (Schedule J)		<b>12</b>					
<b>12</b> Other income (See instructions, attach schedule)		<b>13</b>	255,574 00			255,574	00
<b>13</b> Total. Combine lines 3 through 12							

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>			
<b>15</b> Salaries and wages		<b>15</b>	260,220	00	
<b>16</b> Repairs and maintenance		<b>16</b>	14,140	00	
<b>17</b> Bad debts		<b>17</b>			
<b>18</b> Interest (attach schedule)		<b>18</b>			
<b>19</b> Taxes and licenses		<b>19</b>	6,741	00	
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>			
<b>21</b> Depreciation (attach Form 4562)		<b>21</b>	8,403	00	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return		<b>22a</b>			
<b>23</b> Depletion		<b>22b</b>	8,403	00	
<b>24</b> Contributions to deferred compensation plans		<b>23</b>			
<b>25</b> Employee benefit programs		<b>24</b>			
<b>26</b> Excess exempt expenses (Schedule I)		<b>25</b>			
<b>27</b> Excess readership costs (Schedule J)		<b>26</b>			
<b>28</b> Other deductions (attach schedule)		<b>27</b>			
<b>29</b> Total deductions. Add lines 14 through 28		<b>28</b>	25,037	00	
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>29</b>	314,541	00	
<b>31</b> Net operating loss deduction (limited to the amount on line 30)		<b>30</b>	(58,967)	00	
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		<b>31</b>			
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		<b>32</b>	(58,967)	00	
<b>34</b> Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		<b>33</b>			
		<b>34</b>	(58,967)	00	

For Paperwork Reduction Act Notice, see instructions.

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**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and.			
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$	(2) \$	(3) \$
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)	\$		
(2) Additional 3% tax (not more than \$100,000)	\$		
c Income tax on the amount on line 34		<b>35c</b>	0 00
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		<b>36</b>	
<b>37 Proxy tax.</b> See instructions		<b>37</b>	
<b>38 Alternative minimum tax</b>		<b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies		<b>39</b>	0 00

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>		
b Other credits (see instructions)	<b>40b</b>		
c General business credit. Attach Form 3800 (see instructions)	<b>40c</b>		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>		
e <b>Total credits.</b> Add lines 40a through 40d		<b>40e</b>	
<b>41</b> Subtract line 40e from line 39		<b>41</b>	
<b>42</b> Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		<b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42		<b>43</b>	
<b>44a</b> Payments. A 2014 overpayment credited to 2015	<b>44a</b>		
b 2015 estimated tax payments	<b>44b</b>		
c Tax deposited with Form 8868	<b>44c</b>		
d Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>		
e Backup withholding (see instructions)	<b>44e</b>		
f Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>		
g Other credits and payments: <input type="checkbox"/> Form 2439			
<input checked="" type="checkbox"/> Form 4136 6,850 <input type="checkbox"/> Other	<b>44g</b>	6,850	00
<b>45 Total payments.</b> Add lines 44a through 44g		<b>45</b>	6,850 00
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		<b>46</b>	
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed		<b>47</b>	
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid		<b>48</b>	
<b>49</b> Enter the amount of line 48 you want <b>Credited to 2016 estimated tax</b>		<b>49</b>	6,580 00
			<b>Refunded</b>

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

	Yes	No
<b>1</b> At any time during the 2015 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here		
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year		

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year	<b>1</b>		
<b>2</b> Purchases	<b>2</b>	203,453	00
<b>3</b> Cost of labor	<b>3</b>		
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>		
b Other costs (attach schedule)	<b>4b</b>		
<b>5</b> Total. Add lines 1 through 4b	<b>5</b>	203,453	00
<b>6</b> Inventory at end of year	<b>6</b>		
<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	203,453	00
<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes	No
			<input checked="" type="checkbox"/>

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer *[Signature]* Date *10/17/16* Title *Controller*

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN \_\_\_\_\_

Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_

Firm's address \_\_\_\_\_ Phone no \_\_\_\_\_

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1)
(2)
(3)
(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶**Schedule E—Unrelated Debt-Financed Income (see instructions)**

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)

**Totals****Total dividends-received deductions** included in column 8 ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)**

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A)

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)

**Totals** ▶

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A)			Enter here and on page 1, Part I, line 9, column (B)

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
<b>Totals, Part II (lines 1-5)</b>	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			

**Credit for Federal Tax Paid on Fuels**► Information about Form 4136 and its separate instructions is at [www.irs.gov/form4136](http://www.irs.gov/form4136).

Name (as shown on your income tax return)

**Brigham Young University - Hawaii**

Taxpayer identification number

**99-0083825**

**Caution:** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer

**1 Nontaxable Use of Gasoline** Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ 183		\$ 5,026 00	362
b	Use on a farm for farming purposes	183	435		
c	Other nontaxable use (see <b>Caution</b> above line 1)	183	27,029		
d	Exported	184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ 15			354
b	Other nontaxable use (see <b>Caution</b> above line 1)	193			324
c	Exported	194			412
d	LUST tax on aviation fuels used in foreign trade	001			433

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ 243	7,066	\$ 1,824 00	360
b	Use on a farm for farming purposes	243	439		
c	Use in trains	243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	17			350
e	Exported	244			413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$ .244	\$ 243		\$	346
b	Use on a farm for farming purposes	243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	17			
d	Exported	244			414
e	Nontaxable use taxed at \$ .044	043			377
f	Nontaxable use taxed at \$ .219	218			369

For Paperwork Reduction Act Notice, see the separate instructions.

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**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 244	\$ 200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 219	175			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$ 244	243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$ 219	218			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	001			433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel****Registration No. ►**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ 243		\$	360
<b>b</b> Use in certain intercity and local buses	17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)****Registration No. ►**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ 243			
<b>b</b> Sales from a blocked pump	243		\$	346
<b>c</b> Use in certain intercity and local buses	17			347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No. ►**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$ 219	\$ 175		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$ 244	200			417
<b>c</b>	Nonexempt use in noncommercial aviation	025			418
<b>d</b>	Other nontaxable uses taxed at \$ 244	243			346
<b>e</b>	Other nontaxable uses taxed at \$ 219	218			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	001			433

**9 Reserved**

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved				
b Reserved				

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agn-biodiesel) mixtures	\$1 00		\$	388
b Agn-biodiesel mixtures	\$1 00			390
c Renewable diesel mixtures	\$1 00			307

**11 Nontaxable Use of Alternative Fuel**

**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$ 183		\$	419
b "P Series" fuels		183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		183			421
d Liquefied hydrogen		183			422
e Fischer-Tropsch process liquid fuel from coal (including peat)		243			423
f Liquid fuel derived from biomass		243			424
g Liquefied natural gas (LNG)		243			425
h Liquefied gas derived from biomass		183			435

**12 Alternative Fuel Credit**

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)	\$ 50		\$	426
b "P Series" fuels	50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	50			428
d Liquefied hydrogen	50			429
e Fischer-Tropsch process liquid fuel from coal (including peat)	50			430
f Liquid fuel derived from biomass	50			431
g Liquefied natural gas (LNG)	50			432
h Liquefied gas derived from biomass	50			436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	50			437



**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ 243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	218			369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ 197		\$	309
<b>b</b> Exported		198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ 046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$ 001		\$	415
<b>b</b> Exported dyed kerosene	001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 72; Form 1120, Schedule J, line 19b, Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns ►

**17**

\$

6,850

00

Form **4136** (2015)

**Depreciation and Amortization**

(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No 1545-0172

**2015**Attachment  
Sequence No **179**

Name(s) shown on return

Brigham Young University - Hawaii

Business or activity to which this form relates

Sales to Public

Identifying number

990083825

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	8,403.00

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 1/2 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

**Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

20a Class life				S/L	
b 12-year		12 yrs		S/L	
c 40-year		40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,403.00
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 12906N

Form **4562** (2015)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No										<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No									
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost											
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .										<b>25</b>									
<b>26</b> Property used more than 50% in a qualified business use.																			
		%																	
		%																	
		%																	
<b>27</b> Property used 50% or less in a qualified business use:																			
		%				S/L -													
		%				S/L -													
		%				S/L -													
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .										<b>28</b>									
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .												<b>29</b>							

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2015 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2015 tax year . . . . .					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

**BRIGHAM YOUNG UNIVERSITY - HAWAII CAMPUS**  
**EIN 99-0083825**  
**December 31, 2015**

**Line 28 - Other Deductions:**

Travel	\$2,227
Printing and Copying	\$10,497
Employee Training & Development	\$739
Telephone	\$0
Food & Entertainment (\$35 40 gross less. 50%)	\$17
Postage & Freight	\$210
General and Administrative	\$647
Utilities	\$10,700
<b>Total Other Deductions</b>	<b><u>\$25,037</u></b>

# THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

EMPLOYER IDENTIFICATION NUMBER: 23-7300405

50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

## CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2015

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2015 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

NAME OF ENTITY	EIN	Tax Year End	Controlled Group Consent Apportionment of Items									
			\$11(b)		\$11(b)		\$11(b)		\$11(b)		\$38(c)	
			\$50,000 Bracket	\$25,000 Bracket	\$11(b) Bracket	\$9,925,000 Bracket	5% Add'l Bracket	3% Add'l \$100,000	\$55(d)(2) \$40,000	\$179(b) \$500,000	\$6655(g)(2) \$1,000,000	\$6655(g)(2) Threshold
PARENT COMPANY CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS 50 E NORTH TEMPLE ST - COB 22 SALT LAKE CITY, UTAH 84150	23-7300405	12/31/2015	0	0	0	0	0	0	\$40,000	0	0	0
COMPONENT MEMBERS												
AGRESERVES, INC 79 S MAIN ST - SUITE 1100 SALT LAKE CITY, UTAH 84111	87-0481574	12/31/2015	\$50,000	\$25,000	\$9,925,000	\$11,750	\$100,000	\$25,000	\$0	\$500,000	\$1,000,000	
BONNEVILLE HOLDING COMPANY 50 E NORTH TEMPLE ST - COB 22 SALT LAKE CITY, UTAH 84150	74-2368286	12/31/2015	0	0	0	0	0	0	0	0	0	0
BRIGHAM YOUNG UNIVERSITY PROVO, UTAH 84602	87-0217280	12/31/2015	0	0	0	0	0	0	0	0	0	0
BRIGHAM YOUNG UNIVERSITY - HAWAII 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762	99-0083825	12/31/2015	0	0	0	0	0	0	0	0	0	0
BRIGHAM YOUNG UNIVERSITY - IDAHO 290 KIMBALL REXBURG, IDAHO 83460-1695	82-0207699	12/31/2015	0	0	0	0	0	0	0	0	0	0

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			\$11(b)		\$11(b)		\$11(b)		\$11(b)		\$55(d)(2)	
			\$50,000 Bracket	\$25,000 Bracket	\$11(b) Bracket	\$9,925,000 Bracket	5% Add'l Bracket	3% Add'l Bracket	\$100,000 Limitation	\$40,000 AMT Exmpt	\$500,000 Deduction	\$6655(g)(2) Threshold
CITY CREEK RESERVE, INC 51 S MAIN ST - SUITE 301 SALT LAKE CITY, UTAH 84111	20-8152281	12/31/2015	0	0	0	0	0	0	0	0	0	0
DESERET MANAGEMENT CORPORATION 55 NORTH 300 WEST - SUITE 800 SALT LAKE CITY, UTAH 84180	87-0274433	12/31/2015	0	0	0	0	0	0	0	0	0	0
DESERET MUTUAL BENEFIT ADMINISTRATORS 150 SOCIAL HALL AVE - SUITE 170 SALT LAKE CITY, UTAH 84111	87-0440163	12/31/2015	0	0	0	0	0	0	0	0	0	0
ENSIGN PEAK ADVISORS, INC 60 E SOUTH TEMPLE ST - SUITE 400 SALT LAKE CITY, UTAH 84111	84-1432969	12/31/2015	0	0	0	0	0	0	0	0	0	0
FARMLAND ACQUISITION, INC 79 S MAIN ST - SUITE 1100 SALT LAKE CITY, UTAH 84111	46-1449295	12/31/2015	0	0	0	0	0	0	0	0	0	0
FARMLAND RESERVE, INC 79 S MAIN ST - SUITE 1100 SALT LAKE CITY, UTAH 84111	87-0569880	12/31/2015	0	0	0	0	0	0	0	0	0	0
LDS BUSINESS COLLEGE 95 NORTH 300 WEST SALT LAKE CITY, UTAH 84101	87-0280678	12/31/2015	0	0	0	0	0	0	0	0	0	0
POLYNESIAN CULTURAL CENTER 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762	99-0109908	12/31/2015	0	0	0	0	0	0	0	0	0	0

**THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**  
 EMPLOYER IDENTIFICATION NUMBER 23-7300405  
 50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

**CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2015**

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			\$11(b) \$50,000 Bracket	\$11(b) \$25,000 Bracket	\$11(b) \$9,925,000 Bracket	\$11(b) 5% Add'l Bracket	\$11(b) 3% Add'l \$100,000	\$38(c) \$25,000 Limitation	\$55(d)(2) \$40,000 AMT Exmpt	\$179(b) \$500,000 Deduction	\$6655(g)(2) \$1,000,000 Threshold	
POLYNESIAN CULTURAL CENTER PROPERTIES, INC 55-109 LANILOA STREET LAIE, HAWAII 96762	99-0199388	12/31/2015	0	0	0	0	0	0	0	0	0	
PROPERTY RESERVE, INC 51 S MAIN ST - SUITE 301 SALT LAKE CITY, UTAH 84111	87-6128054	12/31/2015	0	0	0	0	0	0	0	0	0	
SCP HOLDINGS, INC 50 E NORTH TEMPLE ST - COB 22 SALT LAKE CITY, UTAH 84150	45-5492786	12/31/2015	0	0	0	0	0	0	0	0	0	
SUBURBAN LAND RESERVE, INC 51 S MAIN ST - SUITE 301 SALT LAKE CITY, UTAH 84111	87-0687704	12/31/2015	0	0	0	0	0	0	0	0	0	
TAYLOR CREEK MANAGEMENT COMPANY 13754 DESERET LANE ST CLOUD, FLORIDA 34773	59-3439096	12/31/2015	0	0	0	0	0	0	0	0	0	
WESTERN WATER IRRIGATION COMPANY P O BOX 2308 TRI-CITIES, WASHINGTON 99302	91-1627746	12/31/2015	0	0	0	0	0	0	0	0	0	
TOTALS			\$50,000	\$25,000	\$9,925,000	\$11,750	\$100,000	\$25,000	\$40,000	\$500,000	\$1,000,000	

By  \_\_\_\_\_

CORPORATION OF THE PRESIDENT OF THE  
 CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

Robert W. Cantwell - Authorized Agent

Date 1-26-16